ARKANSAS CODE OF 1987 ANNOTATED

OFFICIAL EDITION

2021 INDEX F-M

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ARKANSAS CODE OF 1987 ANNOTATED

GENERAL INDEX

F to M

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Included in the General Index is treatment of the laws compiled in the Arkansas Code of 1987 Annotated, the constitutions of Arkansas and the United States, which are set out in the Constitutions volume, and the various rules of the state courts and state bar association, which are set out in the soft-bound Court Rules volume. Statutory provisions are referred to in the index by section number, e.g. §20-60-102. The court rules are identified by abbreviations, a table of which follows this foreword.

The index is topical, meaning the main headings represent general concepts of law or specific statutory concepts. Additionally, certain main headings may be used where the material is known by a specific legal or common term, *e.g.* Lemon Law. Under this topical arrangement, each heading contains exhaustive treatment of the subject matter, using individual entries as well as cross references to related matters.

Below are a few general rules for use of this index:

1) *Consult the principal and not the secondary subject.* For example, for information about motor vehicle registration, look under MOTOR VEHICLE REGISTRATION, and not under REGISTRATION.
2) *Consult related headings.* If your search for a heading or a sub-heading under a particular heading is to no avail, try a related topic. For example, if a search for "Inmates" under a particular heading proves fruitless, try looking for "Prisoners" or "Prisons and prisoners."
3) *Use cross references.* Cross references exist to direct you to the location where the subject matter you are seeking has been treated. Group section references (e.g. §§14-18-105 to 14-18-110) have been attached to many of our cross references as well as to many headings and sub-headings in the index. They provide the option of going directly to the statutes for the cited material, rather than delving deeper into the index.
4) *Use definitions to aid in your search.* Starting a search under the DEFINED TERMS heading presents a diverse sampling of statutory terminology which could suggest other headings to consult.

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Table of Abbreviations

ADCR	Arkansas District Court Rules
AJEAC	Procedural Rules for the Arkansas Judicial Ethics Advisory Committee
ALAP	Arkansas Lawyer Assistance Program
AppCiv	Rules of Appellate Procedure -- Civil
AppCrim	Rules of Appellate Procedure -- Criminal
ARCP	Rules of Civil Procedure
ARCrP	Rules of Criminal Procedure
ARE	Arkansas Rules of Evidence
ARJDDC	Rules of Procedure of the Arkansas Judicial Discipline and Disability Commission
Bar Adm Rule	Rules Governing Admission to Bar
SC Adm Ord	Administrative Orders of the Supreme Court
CLE	Arkansas Rules for Minimum Continuing Legal Education
CLE Bd	Regulations of the Arkansas Continuing Legal Education Board
CSF	Rules of the Client Security Fund Committee
Ct Rep Cert	Rule Providing for Certification of Court Reporters
Jud Cond Canon	Arkansas Code of Judicial Conduct
Prof Cond Rule	Arkansas Rules of Professional Conduct
Prof Cond Proc	Procedures of the Court Regulating Professional Conduct of Attorneys at Law
SC/CtApp	Rules of the Supreme Court and Court if Appeals of the State of Arkansas
Unauth Prac	Rules of Court Creating a Committee on the Unauthorized Practice of Law
Unauth Prac Comm	Supreme Court Committee on the Unauthorized Practice of Law

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Steel.
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Veterans.
Disabled veterans.
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Sales of new automobile to blind veterans, §26-52-415.
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Gate admission fees at state, district, county or township fairs.
Exemptions, §26-52-401.
Feed.
Baling twine, net wrap, silage wrap, and cotton wrap.
Exemptions, §26-52-408.
Machinery and equipment used for manufacturing.
Exemptions, §26-52-402.
Fill materials.
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Financial institutions.
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Fire protection equipment.
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Nonprofit food distribution agencies.
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Food distribution agencies, nonprofit.
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Future Farmers of America.
Gross receipts or proceeds derived from sales to.
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Girl Scouts.
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Glass.
Natural gas used to make glass.
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Glass manufacturing.
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Grain drying and storage facilities, sale of utilities.
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Horse racing.
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Hospitals.
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Exemptions, §26-52-401.
Hotels, inns and other transient lodging places.
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Humane societies.
Exemptions.
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Imposition of tax.
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Alcoholic beverages.
Sales, §26-52-306.
Coin-operated machines.
Receipts from certain coin-operated machines taxed, §26-52-308.
Contractors, §26-52-307.
Data processing.
Computer software and maintenance of computer hardware, §26-52-304.
Exceptions, §26-52-301.
Exemption certificates, §26-52-517.
Financial institutions, §26-52-305.
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Municipal corporations.
Border cities or towns, §26-52-303.
Vending machines.
Receipts from certain coin-operated machines taxed, §26-52-308.
Indigent persons.
Exemption for first 500 kilowatt hours of electricity to households with income less than $12,000 per year, §26-52-416.
Insulin and test strips.
Exemptions.
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Kegs used to sell beer wholesale, exemption, §26-52-445.
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Livestock.
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